

# **EXHIBIT 8**

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Mar 13 2015 11:24AM Warren County Treasurer	5406364870	page 1		

**IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
(Alexandria Division)**

**MICHAEL H. RYU,**

**Plaintiff,**

**v.**

**WANDA F. BRYANT, WARREN  
COUNTY TREASURER, et al.,**

**Defendants.**

**Civil Action No. 1:15-cv-202 CMH/JFA**

**AFFIDAVIT OF WANDA F. BRYANT**

I, Wanda F. Bryant, having been duly sworn, state as follows:

1. My name is Wanda F. Bryant. I am over the age of eighteen and competent to testify to the facts below.
2. I am the Treasurer of Warren County, Virginia, and I am an officer elected by the citizens of the County.
3. I am a constitutional officer of the Commonwealth of Virginia under Va. Const. Art. VII § 4.
4. The Treasurer of Warren County, Virginia participates in the Virginia Constitutional Officers Risk Management Plan administered by the Department of Risk Management ("DRM").
5. Warren County levies taxes on real property and personal property, and my office handles tax payment receipts. My office maintains and I have access to the records regarding such taxes. My office does not handle any taxes for the Town of Front Royal.
6. When Warren County real property taxes become delinquent, some cases are referred by



become delinquent, some cases are referred by my office to the Warren County Attorney's Office for collection.

7. My office's electronic file showed that C S Property, Inc. became delinquent on its personal property taxes, and my office properly referred the collection of these taxes to the Warren County Attorney's office in early 2013. Real estate taxes did not show up as delinquent in the file for "C S Property, Inc."

8. My office had little contact with the County Attorney's Office after the matter of the delinquent personal property taxes was referred to the County Attorney's Office for collection. My office did not direct the collection activity after it was referred to the County Attorney's Office.

9. After this claim was raised by plaintiff Michael Hyunkweon Ryu, my office checked the files and determined that there were two electronic files for the entity at issue. One was "CS Property, Inc." without a space between the C and S, and one was "C S Property, Inc." with a space between the C and S. When a search is done in the computer system, if "CS" is entered without a space, only "CS Property, Inc." is retrieved, and when a search is done in the computer system for "C S" with a space, only "C S Property, Inc." is retrieved. The real estate taxes were located under "CS Property, Inc.", and the personal property taxes were located under "C S Property, Inc."

10. Consequently, when the bankruptcy notice for "CS Property, Inc." (without a space) was received at the Treasurer's office, my deputy's electronic search only found that real estate taxes were delinquent, but did not show any personal property taxes to be delinquent. Based on that information, there was no communication with the County Attorney's Office regarding the bankruptcy filing as that office only handles personal property tax collections.



Wanda F. Bryant  
Wanda F. Bryant

COUNTY OF WARREN )  
COMMONWEALTH OF VIRGINIA )

I, Wanda F. Bryant, solemnly affirm under the penalties of perjury, under the laws of the United States of America and the Commonwealth of Virginia, and upon personal knowledge that the foregoing is true and correct.

Dated this 13<sup>th</sup> day of March, 2015.

Crystal Lynn Jarvis  
Notary Public

My commission expires: 10-31-18